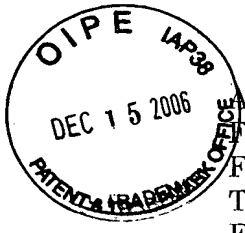


ISN/2812



IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Application No. : 10/509,371 Confirmation No. : 3837
First Named Inventor : Takuya SUGAWARA
Filed : May 27, 2005
TC/A.U. : 2812
Examiner : C. Lee

Docket No. : 101249.55458US
Customer No. : 23911

Title : Method for Forming Underlying Insulation Film

REPLY TO RESTRICTION REQUIREMENT

Mail Stop AMENDMENT

Commissioner for Patents

P.O. Box 1450

Alexandria, VA 22313-1450

Sir:

The following remarks are respectfully submitted in response to the Office
Action dated November 17, 2006.

Remarks begin on page 2 of this paper.